



State Board of Equalization

News Release

Vice Chairwoman Betty T. Yee

1st District – San Francisco

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Betty T. Yee Releases Assessment Practices Survey for Napa County

Betty T. Yee, Vice Chairwoman of the Board of Equalization (BOE), today released the Napa County 2008 Assessment Practices Survey Report. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years.

The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county - unless specifically exempt - and maintain a database or "roll" of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

The BOE's report focused on the quality of the 2006-07 Napa County assessment roll, which contained about 57,200 assessments totaling \$23.22 billion in value. The report found most properties in Napa County are assessed properly, and the overall quality of the assessment roll meets state standards.

The Napa County Assessor has made a major commitment towards responding to public inquiries and work efficiencies through technology. He has made great strides in making himself and staff available to respond to concerns from the public. He has improved workflow and taxpayer service by expanding assessment information on his Website, converting assessment information into electronic format for staff, and integrating deed processing with the recorder's office. In addition, the assessor's program for assessing restricted open-space properties is well-organized and effective.

The assessment practices survey report contains several recommendations for the Napa County Assessor, which include correctly assessing taxable government-owned properties and all private interest in government-owned property, and timely completing audits of business property accounts that are mandatory every four years.

Vice Chairwoman Betty T. Yee was elected to her post in November 2006. Her district includes many of California's coastal counties, from Del Norte to Santa Barbara, and includes the entire San Francisco Bay Area.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

Click [here](#) to view the 2008 Napa County Assessment Practices Survey Report

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